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Lewis and Roca LLP hereby submits its Seventh Monthly Fee Statement (Exhibit A attached) pursuant to the procedures set forth in the Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses as Professionals.

By way of this Interim Statement, Lewis and Roca requests payment of Interim Compensation for services rendered and reimbursement of expenses incurred during the period from January 1, 2007 through January 31, 2007 from USA Commercial Mortgage Company. Lewis and Roca seeks payment of: (1) interim compensation in the amount of \$118,847.60 representing 80% of the total fee of \$148,559.50 for professional services rendered during the statement period; and (2) interim reimbursement of expenses in the amount of \$10,234.71 representing 100% of the expenses incurred during the statement period.

The following individuals rendered services:

<u>Partner</u>	Billed <u>Per Hour</u>
Susan M. Freeman	\$510.00
David E. Manch	\$405.00
Rob Charles	\$385.00
Jim Belanger	\$385.00
Brenden J. Griffin	\$340.00
J. Henk Taylor	\$355.00
John C. Hinderaker	\$340.00
Thomas J. Morgan	\$400.00
<u>Associate</u>	
Scott K. Brown	\$320.00
Erin Simpson	\$295.00
Abran Vigil	\$260.00
Marvin C. Ruth	\$200.00

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	L A W Y E R S			
1	John J. Murphy \$200.00			
2	<u>Library</u>			
3	Sharon L. Bundy \$110.00			
4	<u>Paralegal</u>			
5	Marilyn L. Schoenike, CLA \$180.00			
6	Project Clerk			
7	Christopher Jordan \$55.00			
8	Dated: February 23, 2007.			
9	LEWIS AND ROCA LLP			
10				
11	By /s/ RC (#006593)			
12	Susan M. Freeman, AZ 4199 (pro hac vice) Rob Charles, NV 6593			
13 14	Attorneys for Official Unsecured Creditors' Committee for USA Commercial Mortgage Company			
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	LLP L A W Y E R S					
1	PROOF OF SERVICE					
2	COPY of the foregoing e-mailed February					
3	23, 2007 to:					
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5						
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12	Frank A. Merola Eve H. Karasik Christina M. Paiak					
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20	geg@gordonsilver.com					
21	Lenard E. Schwartzer SCHWARTZER & MCPHERSON LAW					
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23	Las Vegas, NV 89146-5408 bkfilings@s-mlaw.com					
24	August B. Landis Office of the U.S. Trustee					
25	Office of the U.S. Trustee 300 Las Vegas Blvd., S. Suite 4300					
26	Las Vegas, NV 89101 <u>USTPRegion17.lv.ecf@usdoj.gov</u>					
ll.						

